

## **REG-17-005 ACTUARIAL COMPUTATIONS**

005.01 If the interest to be valued is dependent upon the continuation or the termination of more than one life, or upon a term certain concurrent with one or more lives, a special factor must be used in determining this valuation. This factor should be computed on the basis of interest calculated at the same rate utilized by the Internal Revenue Service, compounded annually, and life contingencies determined as to each person involved. Many such special factors may be found in, or computed with the use of the tables found in United States Life Tables: 1969-71, published by the Department of Health, Education, and Welfare. This publication may be purchased from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20404.

005.02 If a special factor is required for an actual bequest, devise, or transfer and is furnished by the Commissioner of the Internal Revenue Service in accordance with the Internal Revenue Service procedure, that factor may be employed for Nebraska inheritance taxation purposes.

(Section 77-2008, R.R.S. 1943. December 4, 1984.)